



SECRETARIAL COMPLIANCE REPORT
OF
M/s. COVIDH TECHNOLOGIES LIMITED
FOR THE FINANCIAL YEAR ENDED 31.03.2025

We, VCSR & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by M/s. COVIDH TECHNOLOGIES LIMITED having its Registered office at B-2, Plot: 797/A, Sai Krishna Building, Road No. 36, Jubilee Hills, Hyderabad, Telangana, India - 500033, hereinafter referred to as “the listed entity”.
- (b) the filings/ submissions made by the listed entity to the stock exchange(s),
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended 31.03.2025 (“Review Period”) in respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable during the period under review)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable during the period under review)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable during the period under review)
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not applicable during the period under review)



(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable during the period under review)

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations, 2016; (Not applicable during the period under review)

(j) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;

and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

<i>Sr. No.</i>	<i>Compliance Requirement (Regulations/circulars/guidelines including specific clause)</i>	<i>Regulation/ Circular No.</i>	<i>Deviations</i>	<i>Action Taken by</i>	<i>Type of Action</i>	<i>Details of Violation</i>	<i>Fine Amount</i>	<i>Observations/ Remarks of the Practicing Company Secretary</i>	<i>Management Response</i>	<i>Remarks</i>
1.	Website Compliance	Regulation 46 of SEBI (LODR) Regulations, 2015	Incomplete dissemination of information as required under Regulation 46 of SEBI (LODR) Regulations, 2015.	BSE	Penalty imposed by BSE	Website is not updated as required under Regulation 46 of SEBI (LODR) Regulations, 2015.	Rs. 10,000/-	Listed Entity has not updated its website as required under Regulation 46 of SEBI (LODR) Regulations, 2015.	The management has noted and suggested compliance officer to rectify the same.	Non compliance should be made good by paying imposed penalty without any further delay.



2.	Payment of listing fees	Regulation 14 of the SEBI [LODR] Regulations, 2015	Non payment of Listing fee.	BSE	Action initiated against the listed entity	Listed Entity has not paid the Listing Fee for the Review period.	-	Non payment of Listing fee for the Review period.	The management has noted and suggested compliance officer to rectify the same	Non compliance should be made good without any further delay.
3.	Advertisements in Newspapers	Regulation 47(1) of SEBI (LODR) Regulations, 2015.	Financial Results for the quarter ended 31.12.2024 were published in newspapers without containing a Quick Response code .	-	-	Publication of Financial Results in Newspapers without containing a Quick Response code for the quarter ended 31.12.2024	-	Financial Results for the quarter ended 31.12.2024 were published in newspapers without containing a Quick Response code .	Management replied it as a technical error.	The listed has published the said Financial results containing the details of the webpage where complete financial results of the listed entity but without containing the quick response code.
4.	Structured Digital Database (SDD)	Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Non maintenance of SDD	--	--	The listed entity is not maintaining the SDD	--	Non maintenance of SDD	Management informed the compliance officer to take steps to rectify the same	Non compliance continuing from the previous review period 2023-24.



(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

<i>Sr. No.</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)</i>	<i>Observations made in the Secretarial Compliance report for the year ended 31.03.2024</i>	<i>Compliance Requirements (Regulations s/ circulars/ guidelines including specific clause)</i>	<i>Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity</i>	<i>Remedial actions, if any, taken by the listed entity</i>	<i>Comments of the PCS on the actions taken by the listed entity</i>
1.	It was observed that a delay of one day has occurred in Submission of Reconciliation of Share Capital Audit Report to BSE for the quarter's ending 30.06.2023 and 30.09.2023	Filing of Reconciliation of Share Capital Audit Report was made to BSE beyond the due date for the quarter's ending 30.06.2023 and 30.09.2023.	Reconciliation of Share Capital Audit Report under Regulation 76(1) of the SEBI [Depositories and Participants] Regulations, 2018	Compliance was made beyond the due date.	The listed entity assured that it will be more vigilant going forward to ensure the timely compliance as applicable to the listed entity as per the regulations.	The listed entity has taken proactive steps to ensure good governance.
2.	It was observed that the listed entity has not paid the Listing fee for the year ended 31.03.2024	Nonpayment of Listing fee for the period ending 31.03.2024	Payment of listing fees & other charges under Regulation 14 of the SEBI [LODR] Regulations, 2015.	Non payment of Listing fee for the period ending 31.03.2024	Management informed the compliance officer to take steps to rectify the non compliance.	Non compliance should be made good without any further delay.
3.	The listed entity has not maintained the updated website.	It was observed that the listed entity has not maintained the updated website.	Website Compliance under Regulation 46 of the SEBI [LODR] Regulations, 2015	Non maintenance of updated website.	The management assured to rectify the non compliance and taken steps to ensure good governance.	Non compliance was not made good and been continuing still the date.



4.	The listed entity has not maintained the SDD in a specific Database software which consist of features such as Non-tamperable, Time-stamping and Audit trail.	It was observed that the listed entity has maintained SDD in Excel sheet but not in a specific Database software. Also observed that the listed entity has not submitted SDD certificate to BSE for the quarter ending 30.06.2023.	Structured Digital Database (SDD) under Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	The listed entity has not maintained the SDD in a specific Database software which consist of features such as Non-tamperable, Time-stamping and Audit trail.	Management noted and insisted the company secretary to comply the same.	Non compliance made good with the action of the management complying with Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.
5.	It was observed that there was no woman director on the Board.	Non appointment of woman director on the Board.	Appointment of one woman director under Reg. 17 of SEBI LODR Regulations, 2015.	Non appointment of women director on the Board	Board has noted and appointed a woman director on 28.08.2024	Non compliance made good by appointing a woman director.

(c) We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	--
2.	<u>Adoption and timely updation of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	--



	<ul style="list-style-type: none">All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI.	No	Non updation of policies as required under SEBI Regulations
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none">The Listed entity is maintaining a functional website.Timely dissemination of the documents/information under a separate section on the website.Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website.	No	The listed entity is non compliance with the website disclosures as required under Regulation 46 of SEBI(LODR) Regulations, 2015.
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	No disqualification of directors under Section 164 of Companies Act, 2013.
5.	<p><u>Details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	--
6.	<p><u>Preservation of Documents:</u></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	--
7.	<p><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.</p>	Yes	--



8	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions</p> <p>(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.</p>	Yes NA	-- No such instances observed.
9.	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.</p>	Yes	--
10	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	No	The listed entity is not maintaining a Structured Digital Database
11	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	No	Action has been initiated by BSE against the listed entity for non payment of Listing Fee.
12.	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	NA	No resignation of statutory auditor from the listed entity or any of its material subsidiaries during the period under review.



13.	<u>No additional non-compliances observed:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	Yes	No such instances observed.
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We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of the LODR Regulations - NA

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Hyderabad
Date: 30.05.2025

(Ch. Harish Kumar)
Practicing Company Secretary
M No. A72097; C P No.: 26785
UDIN: A072097G000516233
Peer Review No: 4703/2023